

Lynn M. Carlson & Co.

CERTIFIED PUBLIC ACCOUNTANTS

M/043/004 Wafre

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April 2, 1991

HAND DELIVERED

Division of Oil, Gas & Mining
Attn: Lowell Braxton
#3 Triad Center
355 West North Temple
Salt Lake City, UT 84180

Dear Mr. Braxton:

Per our conversation last Friday, enclosed is your copy of Utelite Corporation's financial statement for the year ended December 31, 1990. I appreciate your consideration in extending the deadline for three days.

If you have any questions, give us a call.

Very truly yours,



Lynn M. Carlson
Certified Public Accountant

Enclosure

RECEIVED

APR 02 1991

DIVISION OF
OIL GAS & MINING

DOGM
MINERALS PROGRAM
FILE COPY